ID: CCA\_2010011208414437 Number: **201005043** Release Date: 2/5/2010

Office:

UILC: 6231.03-00

From:

**Sent:** Tuesday, January 12, 2010 8:41:50 AM

To: Cc:

**Subject:** RE: Quick TEFRA question

I agree that excise taxes under subtitle D are not subject to the TEFRA partnership procedures under section 6221 - 6234. The TEFRA procedures are limited to subtitle A and affected items.